

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA,)	
)	Case No. 3:25-cv-1233-CVR
Petitioner,)	
)	
v.)	
)	
JUSTIN T. EDERLE,)	
)	
Respondent.)	

DECLARATION OF REVENUE AGENT ANTON PUKHALENKO

I, Anton Pukhalenko, declare, pursuant to 28 U.S.C. § 1746, as follows:

1. I am a duly commissioned Senior Revenue Agent employed in the Large Business & International Division, Withholding Exchange & International Individual Compliance, Territory 2, in Tampa, Florida.

2. In my capacity as a Senior Revenue Agent, I am conducting an examination for the purpose of ascertaining the correctness of any tax return filed by Justin T. Ederle for the years ending December 31, 2018, and December 31, 2019.

3. In furtherance of the above examination and in accordance with section 7602 of Title 26, U.S.C., on September 30, 2024, I issued an administrative summons, Internal Revenue Service Form 2039, together with an Attachment to Justin T. Ederle, to appear on October 30, 2024, at 10:00 am at 48 Carr 165, Suite 2000, Mail Stop 210, Guaynabo, PR, 00968-8000, to give testimony and produce for examination books, papers, records, or other data as described in said summons and the attachments thereto. The summons has been filed in this proceeding as ECF No. 1-2.

4. During the course of this proceeding, I have received a copy of the Court's Order enforcing the IRS summons in this case (ECF No. 8).

5. As of this date, Justin T. Ederle has not provided the requested documents in compliance with the IRS summons or the Court's Order enforcing the IRS Summons.

6. As of this date, Justin T. Ederle has not contacted the Internal Revenue Service to schedule a time in which to comply with the IRS summons or the Court's Order enforcing the IRS Summons.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 18th of August, 2025.

Anton Pukhalenko

Digitally signed by Anton
Pukhalenko
Date: 2025.08.18 13:47:59 -04'00'

Anton Pukhalenko
Senior Revenue Agent
Tampa, Florida